

No. 84207-8

SUPREME COURT
OF THE STATE OF WASHINGTON

Flight Options, LLC,

Petitioner

v.

State of Washington, Department of Revenue,

Respondent

PETITIONER'S STATEMENT OF ADDITIONAL AUTHORITY

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Petitioner submit this statement of additional authority pursuant to RAP 10.8.

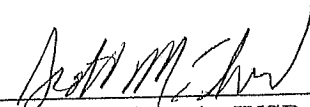
Regarding the discussion at pages 1 and 17 of the Petition for Review that property taxes are imposed on the ownership of property and assessed against the owner of the property:

RCW 82.56.070 (if property taxes on personal property are not paid, the "treasurer shall ...distrain sufficient goods and chattels belonging to the person charged with such taxes to pay the same").

Lovell v. Spokane County, 168 Wash. 683, 686, 13 P.2d 59 (1932) ("the property against which the taxes which the county was seeking to collect were levied was not the property of respondent ... we hold that respondent was not liable ... for these taxes, and that his property was not subject to distraint therefore.").

RESPECTFULLY SUBMITTED this 3rd day of September, 2010.

LANE POWELL PC

By 
Scott M. Edwards, WSBA #26455
Attorneys for Appellant